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Subject:
Release notes for the 2.0.0 release of the DNB DGS xBRL taxonomy

Statistics
Business Intelligence
Competency Centre
Statistics

DNB DGS Release notes 2.0.0

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Introduction

This is the third release of the taxonomy for the "Deposit Guaraantee Scheme (DGS)" taxonomy. This taxonomy contains 1 entrypoint. The reporting guidelines will be communicated separately.

DNB customarily publishes its xBRL taxonomies as follows. Two packages for each Reporting Framework:
1a A package with the Reporting Framework;
1b A package with the Data Dictionary, explicitly for the Reporting Framework listed in 1a; elements that are only used in other frameworks are not included here.

Three common packages that are required for the implementation of DNB taxonomies are (these are available for download from the DNB website):
2a A package with the full DNB Data Dictionary;
2b A package with the Supplementary Taxonomies (these are taxonomies that are not managed by DNB but are necessary for the proper functioning of the DNB taxonomies - these are www.xbrl.org and www.eurofiling.info);
2c A package containing custom functions for the www.dnb.nl reporting framework.

1. Content

This publication package contains:

1. DNB DGS Release notes 2.0.0.pdf
The release notes for version 2.0.0 of the taxonomy (this document);
2. DNB DGS DPM dictionary and annotated templates 2.0.0.xlsx
An Excel workbook with the datapoints, partial data dictionary, hierarchies used in the taxonomy, annotated templates, assertions and entrypoints
3. DNB DGS Reporting framework 2.0.0.zip
A taxonomy package zip file containing the DNB xBRL taxonomy with the DGS framework version 2.0.0.
4. DNB DGS Reporting data dictionary 2.0.0.zip
A zip file containing the partial Data Dictionary with elements present in this taxonomy.
5. DNB DGS Sample instances 2.0.0.zip
A zip file containing sample xBRL instances, one for each entrypoint.

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2. Changes in this version

This is the 2nd release of the DGS taxonomy. The following changes have been made as compared to version 1.1.0:

- UK is removed from the EER country list due to leaving the European union, a new hierarchy has been created; Country of branch, as per 01-02-2020
- Behind all row code a "0"has been added. For example R003 now is R0030.
- For all tables R0050 is split into R0051 & R0052
- Two new members are added to R0050; Non-financial corporations - corporates & Non-financial corporations - other
- A fourth table has been added, T_DGS04.01, which is a copy of T_DGS03.01 minus R0010 and C01.
- 3 table groups have been created, whereas in version 1.0.0 there was only 1. Therefore version 2.0.0 now contains 3 filing indicators. One filing indicator for T_DGS01.01 and T_DGS02.01, a separate filing indicator for T_DGS03.01 and T_DGS04.01 respectively.
- In tables T_DGS01.01 and T_DGS02.01 the datapoints R0030C09 and R0040C09 are made reportable.
- In table T_DGS01.01 R2000 has been deleted.

3. Scope

The taxonomy has a single entrypoint:
- Deposit Guarantee Scheme {DGS}

Module	Module Label	Entrypoint
ALL*	All	http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/dgs-2021-07/2021-06-30/mod/dgs-all.xs
DGS	Deposit Guarantee Scheme	http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/dgs-2021-07/2021-06-30/mod/dgs.xsd

(*) The ALL entrypoint contains all forms. This entrypoint shall not be used for reporting obligations and may be used for testing purposes.

4. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name "DGS DPM dictionary and annotated templates 2.0.0.xlsx"

The Excel workbook contains the following sheets:

1. 'Taxonomy' sheet [orange]: an overview of the tables incorporated in the taxonomy and to which modules these tables apply;
2. 'Hierarchies' sheet [orange]: an overview of all the hierarchies (selection lists) defined for this taxonomy;
3. Partial data dictionary elements [purple]: containing all domains, dimensions, members and metrics that are relevant for this taxonomy. This overview consists of the following sheets:

a. 'Data Points', a complete list of all the data points and their data definition;
b. 'Dict Metrics', sheet containing all the metrics used in the taxonomy;
c. 'Dict Dimensions', sheet containing all dimensions used in the taxonomy;
d. 'Dict Explicit Domains', sheet listing all domains used in the taxonomy;
e. 'Dict Domain Member', sheet listing all the members per domain used in the taxonomy;
f. 'Dict Typed Domains', sheet listing all the typed domains used for the taxonomy;
g. 'Dict Hierarchies', sheet listing all the hierarchies used in the taxonomy.
h. 'Assertions', sheet listing all assertions included in the taxonomy.

4. The annotated templates [blue]: for each table/form the specifications of the affiliated datapoints can be viewed in the sheet with the corresponding label.
5. Assertions

The taxonomy includes 74 assertions (validation rules). These can be found on the Assertions tab of the MES DPM Dictionary and Annotated Templates 2.0.0 file. Assertions are specified according to the following characteristics:

- ID, the unique identification of assertion;
- Changed per, date of the last change;
- Last change, change aspect;
- Module, the module(s) that include the assertion;
- Severity, either ERROR (blocking) or WARNING (non-blocking);
- Threshold, the margin that applies to the assertion;
- Use fallback value, indicates whether non-reported facts involved in the assertion is replaced by 0 or {} (empty string).
- Tables, the tables to which the validation rule relates;
- Formula, the OK situation the validation rule verifies;
- Message, the message returned when not-OK is signaled.

5. Sample instance

For testing purposes one test instance with fixed interval data is included in DNB DGS Sample instances 2.0.0 zip.

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6. DNB filing rules

The eXtensible Business Reporting Language (XBRL) specification provides a high degree of flexibility in the creation of XBRL instance documents. Part of this flexibility stems from the nature of the syntax: XML, and part stems from the XBRL specification itself.

The DNB filing rules represent a collection of additional rules and guidance specifically applicable to remittance of XBRL instances for regulatory filings of national taxonomies of DNB. These rules constrain the full flexibility of XBRL, to enable effective interaction between transmitter and recipient/consumer of regulatory reports.

The 2.0.0 version of the MES taxonomy will be checked against the most recent version of the DNB filing rules. These rules can be found (available for download) via https://www.dnb.nl/login/digitaal-loket-rapportages/informatie-en-documentatie/.
The 1.0.0 version of the DGS taxonomy will be checked against the 1.0.1 version of the DNB filing rules. These rules can be found under Downloads > DNB Filing Rules via https://www.dnb.nl/statistiek/digitaal-loket-rapportages/algemeen/index.jsp.